

COUNTY OF COFFEY, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2010

County of Coffey, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Coffey County
Kansas

We have audited the accompanying statutory basis financial statements of Coffey County Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Coffey County's, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, Coffey County, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Coffey County as of December 31, 2010, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Coffey County, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Coffey County's statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Coffey County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

May 23, 2011

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Coffey County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 587,293	9,587,708	9,403,702	771,299	210,373	981,672
Special Revenue:						
Ambulance	2,085	310,662	310,000	2,747		2,747
Coffey County Library	5,885	998,095	995,835	8,145		8,145
Coffey Co. Lib. Employee Benefits	803	143,943	143,305	1,441		1,441
Conservation District	76	30,127	30,125	78		78
Economic Development	26,069	171,696	184,899	12,866		12,866
Economic Development Loan	84,366	52,938		137,304		137,304
Employee Benefits	308,289	2,237,140	2,073,914	471,515		471,515
Extension Council	834	131,486	131,200	1,120		1,120
Health	9,521	417,735	425,541	1,715	287	2,002
Historical Society	1,623	233,270	232,560	2,333		2,333
Hospital Maintenance	2,550	440,943	440,000	3,493		3,493
Mental Health	16	62,995	63,000	11		11
Mental Retardation	1,055	157,682	157,500	1,237		1,237
Noxious Weed	75,436	314,411	313,631	76,216	1,318	77,534
Road and Bridge	533,157	5,093,800	4,958,495	668,462	72,138	740,600
Rural Fire District No. 1	2,432	779,039	777,530	3,941		3,941
Special Alcohol Program	14,567	2,561	2,840	14,288	169	14,457
Special Bridge	728,132	581,969	428,743	881,358	19,283	900,641
Special Park and Recreation	1,278	1,339		2,617		2,617
Tourism and Convention Promotion		15,108	15,108			
Special Capital Improvement	1,246,836	437,468	3,459	1,680,845		1,680,845
Special Equipment Reserve	1,722,158	625,741	926,561	1,421,338	10,399	1,431,737
Special Noxious Weed	171,414		11,015	160,399		160,399
Special Highway	1,438,293	745,788	391,692	1,792,389		1,792,389
GIS Reserve	315,732	71,600	79,759	307,573	195	307,768
Technology Office Reserve	365,742	90,001	6,184	449,559		449,559
Coffey County RWD Infrastructure	440,762	161,166	252	601,676		601,676
Community Improvement Reserve	717,667	239,372		957,039		957,039
Emergency Telephone Service	21,543	30,805	14,393	37,955	2	37,957
Emergency Telephone Service - Wireless	3,460	18,566	21,040	986		986
Capital Projects:						
Fair Board Phase II Construction	453		452	1		1
Enterprise:						
Solid Waste	144,127	182,233	196,916	129,444		129,444
Jacob's Creek Sewer District	184,395	13,267	4,343	193,319		193,319
Expendable Trusts:						
Special Auto	85,836	87,768	87,745	85,859		85,859
Prosecuting Attorney Training	2,691	2,721	1,861	3,551	177	3,728
Special Law Enforcement Trust	30,889	16,109	14,271	32,727		32,727
Register of Deeds Technology	39,857	13,536	7,723	45,670		45,670
Prosecuting Attorney Trust	707			707		707
Prosecuting Attorney Check Fees	3,531	590		4,121		4,121
Sheriff's Special Donations	3,944	1,104	581	4,467		4,467

See accompanying notes to financial statements

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Community Development Block Grant		68,381	68,381			
Emergency Planning Grant	64,449	29,232	34,609	59,072		59,072
Diversion Fees	64,215	30,783	40,471	54,527		54,527
Other Grants		1,429	1,429			
Total Primary Government (1)	<u>9,454,168</u>	<u>24,632,307</u>	<u>23,001,065</u>	<u>11,085,410</u>	<u>314,341</u>	<u>11,399,751</u>
Composition of Cash:						
Cash and Cash Items on Hand						2,089
Certificates of Deposit						23,171,007
Demand Deposits						6,679,990
Less: Agency Funds per Statement 4						(18,453,339)
Adjustment for Rounding						4
Total Primary Government (1)						<u>11,399,751</u>

(1) Excluding Agency Funds

See accompanying notes to financial statements

Coffey County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2010

Statement 2

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 9,586,238	11,395	9,597,633	9,403,702	193,931
Special Revenue:					
Ambulance	310,000		310,000	310,000	
Coffey County Library	995,835		995,835	995,835	
Coffey Co. Lib. Employee Benefits	143,305		143,305	143,305	
Conservation District	30,125		30,125	30,125	
Economic Development	197,000		197,000	184,899	12,101
Employee Benefits	2,412,000		2,412,000	2,073,914	338,086
Extension Council	131,200		131,200	131,200	
Health	415,631	12,500	428,131	425,541	2,590
Historical Society	232,560		232,560	232,560	
Hospital Maintenance	440,000		440,000	440,000	
Mental Health	63,000		63,000	63,000	
Mental Retardation	157,500		157,500	157,500	
Noxious Weed	317,300		317,300	313,631	3,669
Road and Bridge	5,121,600	132,285	5,253,885	4,958,495	295,390
Rural Fire District No. 1	780,830		780,830	777,530	3,300
Special Alcohol Program	18,083		18,083	2,840	15,243
Special Bridge	824,700		824,700	428,743	395,957
Special Park and Recreation	4,868		4,868		4,868
Tourism and Convention Promotion	19,000		19,000	15,108	3,892
Special Noxious Weed	211,000		211,000	11,015	199,985
Emergency Telephone Service	59,000		59,000	14,393	44,607
Emergency Telephone Service - Wireless	60,000		60,000	21,040	38,960
Enterprise:					
Solid Waste	307,400		307,400	196,916	110,484
Jacob's Creek Sewer District	187,900		187,900	4,343	183,557
Totals	<u>23,026,075</u>	<u>156,180</u>	<u>23,182,255</u>	<u>21,335,635</u>	<u>1,846,620</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 7,869,498	8,775,106	8,735,434	39,672
Motor Vehicle Tax	136,773	154,306	168,421	(14,115)
Recreational Vehicle Tax	9,716	8,641	9,663	(1,022)
Delinquent Tax	35,144	26,779	23,542	3,237
16/20 M Truck Tax			9,575	(9,575)
In Lieu of Tax	13,228	14,849	3,285	11,564
Mineral Production Tax	1,981	2,111	2,000	111
Interest on Tax	7,409	8,555	20,000	(11,445)
Total Taxes	<u>8,073,749</u>	<u>8,990,347</u>	<u>8,971,920</u>	<u>18,427</u>
Intergovernmental				
In Lieu of Tax	450	450		450
Federal Financial Assistance	76,173	9,395		9,395
State Grant		2,000		2,000
Local Alcoholic Liquor Tax	410	1,339	600	739
Total Intergovernmental	<u>77,033</u>	<u>13,184</u>	<u>600</u>	<u>12,584</u>
Licenses, Fees, and Permits				
Mortgage Registration	733,770	79,693	75,000	4,693
Officer Fees	60,735	60,065	55,000	5,065
Diversion Fees			36,639	(36,639)
Sale of Recycling Materials			20,000	(20,000)
Sale of Recycling Materials	35,056	60,408		60,408
Total Licenses, Fees, and Permits	<u>829,561</u>	<u>200,166</u>	<u>186,639</u>	<u>13,527</u>
Use of Money and Property				
Interest on Investments	191,778	65,340	50,000	15,340
Rent	1,800			
Total Use of Money and Property	<u>193,578</u>	<u>65,340</u>	<u>50,000</u>	<u>15,340</u>
Transfers				
Operating Transfers In	85,749	85,836	80,000	5,836
Residual Equity Transfer In		452		452
Total Transfers	<u>85,749</u>	<u>86,288</u>	<u>80,000</u>	<u>6,288</u>
Miscellaneous				
Sale of Surplus Property	18,059			
Donations		100,000	100,000	
Other	7,508	132,383		132,383
Total Miscellaneous	<u>25,567</u>	<u>232,383</u>	<u>100,000</u>	<u>132,383</u>
Total Cash Receipts / Revenue	<u>9,285,237</u>	<u>9,587,708</u>	<u>9,389,159</u>	<u>198,549</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	131,504	133,738	139,923	6,185
Contractual Services	10,191	8,253	18,300	10,047
Commodities	401	645	1,100	455
Total County Commission	<u>142,096</u>	<u>142,636</u>	<u>159,323</u>	<u>16,687</u>
County Clerk				
Personal Services	106,695	103,275	122,800	19,525
Contractual Services	2,032	3,879	3,000	(879)
Commodities	3,587	3,378	3,000	(378)
Capital Outlay	3,033	2,313	3,000	687
Reimbursed Expense	(8)			
Total County Clerk	<u>115,339</u>	<u>112,845</u>	<u>131,800</u>	<u>18,955</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 171,896	167,835	170,010	2,175
Contractual Services	3,599	2,522	4,700	2,178
Commodities	4,877	1,574	4,825	3,251
Capital Outlay		974	2,870	1,896
Reimbursed Expense		(200)		200
Total County Treasurer	<u>180,372</u>	<u>172,705</u>	<u>182,405</u>	<u>9,700</u>
County Attorney				
Personal Services	94,571	98,857	127,460	28,603
Contractual Services	16,688	10,427	9,000	(1,427)
Commodities	875	1,087	2,000	913
Capital Outlay	1,857	3,809	3,750	(59)
Total County Attorney	<u>113,991</u>	<u>114,180</u>	<u>142,210</u>	<u>28,030</u>
Register of Deeds				
Personal Services	84,398	88,148	91,000	2,852
Contractual Services	1,882	2,125	2,500	375
Commodities	2,835	3,161	5,000	1,839
Capital Outlay	50		500	500
Total Register of Deeds	<u>89,165</u>	<u>93,434</u>	<u>99,000</u>	<u>5,566</u>
Unified Court				
Contractual Services	80,200	98,836	93,628	(5,208)
Commodities	8,191	4,130	6,000	1,870
Capital Outlay	7,921	1,019	13,000	11,981
Reimbursed Expense	(4,419)	(2,815)		2,815
Total Unified Court	<u>91,893</u>	<u>101,170</u>	<u>112,628</u>	<u>11,458</u>
Courthouse General				
Personal Services	71,361	70,066	81,400	11,334
Contractual Services	474,794	523,607	630,000	106,393
Commodities	30,465	35,769	55,000	19,231
Capital Outlay	6,924	238	25,000	24,762
Reimbursed Expense		(5,400)		5,400
Total Courthouse General	<u>583,544</u>	<u>624,280</u>	<u>791,400</u>	<u>167,120</u>
Airport				
Contractual Services	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	
Appraiser				
Personal Services	307,170	341,430	341,500	70
Contractual Services	13,414	18,079	22,000	3,921
Commodities	9,313	10,210	16,500	6,290
Capital Outlay	7,011	2,008	35,000	32,992
Reimbursed Expense	(893)	(1,268)		1,268
Total Appraiser	<u>336,015</u>	<u>370,459</u>	<u>415,000</u>	<u>44,541</u>
County Counselor				
Personal Services	58,277	60,327	68,877	8,550
Contractual Services		150		(150)
Total County Counselor	<u>58,277</u>	<u>60,477</u>	<u>68,877</u>	<u>8,400</u>
Election				
Personal Services	71,410	74,416	84,800	10,384
Contractual Services	18,022	25,836	30,000	4,164
Commodities	2,079	7,156	30,000	22,844
Capital Outlay		4,769		(4,769)
Total Election	<u>91,511</u>	<u>112,177</u>	<u>144,800</u>	<u>32,623</u>
Janitor				
Personal Services	104,167	89,713	116,176	26,463
Contractual Services			500	500
Commodities	10,322	7,573	12,000	4,427
Capital Outlay	445		1,200	1,200
Total Janitor	<u>114,934</u>	<u>97,286</u>	<u>129,876</u>	<u>32,590</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Technology				
Personal Services	\$ 135,012		152,000	152,000
Contractual Services	26,706	29,494	20,000	(9,494)
Commodities	488		13,500	13,500
Capital Outlay	80,923	232,190	11,000	(221,190)
Reimbursed Expense	(420)	(1,634)		1,634
Total Technology	<u>242,709</u>	<u>260,050</u>	<u>196,500</u>	<u>(63,550)</u>
Technology Training and Equipment				
Personal Services		109,966		(109,966)
Contractual Services		6,656		(6,656)
Commodities		810		(810)
Capital Outlay		5,437	335,139	329,702
Reimbursed Expense		(75)		75
Total Technology Training and Equipment		<u>122,794</u>	<u>335,139</u>	<u>212,345</u>
Fiber Optic Maintenance				
Contractual Services			13,621	13,621
Professional Services				
Contractual Services	5,000	6,000	6,000	
Total General Government	<u>2,404,846</u>	<u>2,630,493</u>	<u>3,168,579</u>	<u>538,086</u>
Public Works				
Construction				
Capital Outlay	1,044,420	1,044,420	1,044,420	
Equipment				
Capital Outlay	217,159	571,580	740,000	168,420
Total Public Works	<u>1,261,579</u>	<u>1,616,000</u>	<u>1,784,420</u>	<u>168,420</u>
Public Safety				
Reimbursed Expense	(80)			
Sheriff				
Personal Services	1,248,420	1,281,560	1,317,000	35,440
Contractual Services	182,809	188,476	138,874	(49,602)
Commodities	109,872	139,617	62,309	(77,308)
Capital Outlay	141,947	74,603	98,800	24,197
Reimbursed Expense	(22,079)	(28,235)		28,235
Total Sheriff	<u>1,660,969</u>	<u>1,656,021</u>	<u>1,616,983</u>	<u>(39,038)</u>
Sheriff - Corrections				
Juvenile Detention				
Contractual Services	10,000	8,845	10,000	1,155
Emergency Preparedness				
Personal Services	116,136	135,313	144,857	9,544
Contractual Services	30,666	27,724	30,300	2,576
Commodities	13,070	12,359	11,050	(1,309)
Capital Outlay	9,999	4,715	5,750	1,035
Total Emergency Preparedness	<u>169,871</u>	<u>180,111</u>	<u>191,957</u>	<u>11,846</u>
Local Emergency Planning Committee				
Contractual Services	2,427	820		(820)
Commodities	573	48	3,000	2,952
Total Local Emergency Planning Committee	<u>3,000</u>	<u>868</u>	<u>3,000</u>	<u>2,132</u>
Crisis Centers				
Other Public Safety				
Contractual Services	3,560			
Joint Services Building				
Contractual Services	3,207	4,108		(4,108)
Commodities	892	929		(929)
Capital Outlay	133	101		(101)
Total Joint Services Building	<u>4,232</u>	<u>5,138</u>		<u>(5,138)</u>
Total Public Safety	<u>1,851,552</u>	<u>1,850,983</u>	<u>1,821,940</u>	<u>(29,043)</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Agriculture					
Agricultural Appropriations					
Conservation District	\$	39,000	39,000	39,000	
Fair		25,000	25,000	25,000	
R C & D		800	800	800	
Total Agricultural Appropriations		<u>64,800</u>	<u>64,800</u>	<u>64,800</u>	
Culture and Recreation					
Culture and Recreation Appropriations					
Parks and Recreation		225,000	225,000	225,000	
Arts Council		6,000	5,000	5,000	
Total Culture and Recreation Appropriations		<u>231,000</u>	<u>230,000</u>	<u>230,000</u>	
Coffey County Lake					
Personal Services			90,837	101,371	10,534
Contractual Services			1,408	1,251	(157)
Commodities			2,038	5,836	3,798
Capital Outlay			1,029	646	(383)
Total Coffey County Lake			<u>95,312</u>	<u>109,104</u>	<u>13,792</u>
Total Culture and Recreation		<u>231,000</u>	<u>325,312</u>	<u>339,104</u>	<u>13,792</u>
Economic Development					
Sanitation					
Landfill					
Contractual Services		9,410	7,457		(7,457)
Capital Outlay		4,606			
Total Landfill		<u>14,016</u>	<u>7,457</u>		<u>(7,457)</u>
Landfill Capital Outlay					
Recycling					
Personal Services		79,421	82,095	88,000	5,905
Contractual Services		22,708	23,698	17,000	(6,698)
Commodities		27,020	24,239	22,000	(2,239)
Capital Outlay		954	2,283	3,500	1,217
Reimbursed Expense			(1,077)		1,077
Total Recycling		<u>130,103</u>	<u>131,238</u>	<u>130,500</u>	<u>(738)</u>
Household Hazardous Waste					
Contractual Services		3,259	4,855		(4,855)
Commodities		2,033	650		(650)
Capital Outlay				10,000	10,000
Total Household Hazardous Waste		<u>5,292</u>	<u>5,505</u>	<u>10,000</u>	<u>4,495</u>
Lake Region Solid Waste Authority					
Contractual Services		5,200	5,200	5,200	
Total Sanitation		<u>154,611</u>	<u>149,400</u>	<u>145,700</u>	<u>(3,700)</u>
Social Services for Aged and Poor					
CASA			4,000		(4,000)
Transportation					
Contractual Services		121,000	109,000	109,000	
CASA		4,000		4,000	4,000
Total Transportation		<u>125,000</u>	<u>109,000</u>	<u>113,000</u>	<u>4,000</u>
Resource Council					
Contractual Services			1,500	1,500	
Agency on Aging					
Contractual Services		90,750	93,635	93,635	
Housing Authority					
Contractual Services		200,000	200,000	200,000	
Social Services for Aged Appropriation					
Other Soc. Serv. for Aged and Poor				3,560	3,560
Total Social Services for Aged and Poor		<u>415,750</u>	<u>408,135</u>	<u>411,695</u>	<u>3,560</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Capital Expenditures					
Capital Outlay					
Contractual Services	\$		51,613		(51,613)
Capital Outlay		47,523	52,163	300,000	247,837
Cities Infrastructure		1,000,000	1,000,000	1,000,000	
RWD Infrastructure		132,951	37,220	250,000	212,780
Total Capital Outlay		<u>1,180,474</u>	<u>1,140,996</u>	<u>1,550,000</u>	<u>409,004</u>
Community Improvement					
Contractual Services		49,011	60,628	300,000	239,372
Total Capital Expenditures		<u>1,229,485</u>	<u>1,201,624</u>	<u>1,850,000</u>	<u>648,376</u>
Transfers					
Operating Transfers Out		<u>1,848,445</u>	<u>1,156,955</u>		(1,156,955)
Budget Credit				11,395	11,395
Total Expenditures and Transfers		<u>9,462,068</u>	<u>9,403,702</u>	<u>9,597,633</u>	<u>193,931</u>
Receipts Over (Under)					
Expenditures and Transfers	(176,831)	184,006		
Unencumbered Cash, Beginning		784,505	587,293		
Beginning Balance Adjustment	(20,381)			
Unencumbered Cash, Ending		<u>587,293</u>	<u>771,299</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 303,072	303,134	301,682	1,452	
Motor Vehicle Tax	5,837	6,100	6,487	(387)	
Recreational Vehicle Tax	409	342	372	(30)	
Delinquent Tax	796	573	907	(334)	
16/20 M Truck Tax			369	(369)	
In Lieu of Tax	509	513	127	386	
Total Cash Receipts / Revenue	<u>310,623</u>	<u>310,662</u>	<u>309,944</u>	<u>718</u>	
Expenditures and Transfers					
Public Safety					
Contractual Services	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>		
Total Expenditures and Transfers	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	623	662			
Unencumbered Cash, Beginning	<u>1,462</u>	<u>2,085</u>			
Unencumbered Cash, Ending	<u>2,085</u>	<u>2,747</u>			

See accompanying notes to financial statements

Coffey County, Kansas
Coffey County Library Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	972,759	973,924	969,324	4,600
Motor Vehicle Tax		18,766	19,587	20,817	(1,230)
Recreational Vehicle Tax		1,315	1,097	1,194	(97)
Delinquent Tax		2,539	1,839	2,910	(1,071)
16/20 M Truck Tax				1,184	(1,184)
In Lieu of Tax		1,635	1,648	406	1,242
Total Cash Receipts / Revenue		<u>997,014</u>	<u>998,095</u>	<u>995,835</u>	<u>2,260</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		995,835	995,835	995,835	
Total Expenditures and Transfers		<u>995,835</u>	<u>995,835</u>	<u>995,835</u>	
Receipts Over (Under)					
Expenditures and Transfers		1,179	2,260		
Unencumbered Cash, Beginning		<u>4,706</u>	<u>5,885</u>		
Unencumbered Cash, Ending		<u>5,885</u>	<u>8,145</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Coffey Co. Lib. Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	121,403	140,861	139,995	866
Motor Vehicle Tax		2,459	2,472	2,599	(127)
Recreational Vehicle Tax		172	138	149	(11)
Delinquent Tax		328	234	363	(129)
16/20 M Truck Tax				148	(148)
In Lieu of Tax		204	238	51	187
Total Cash Receipts / Revenue		<u>124,566</u>	<u>143,943</u>	<u>143,305</u>	<u>638</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		124,379	143,305	143,305	
Total Expenditures and Transfers		<u>124,379</u>	<u>143,305</u>	<u>143,305</u>	
Receipts Over (Under)					
Expenditures and Transfers		187	638		
Unencumbered Cash, Beginning		<u>616</u>	<u>803</u>		
Unencumbered Cash, Ending		<u>803</u>	<u>1,441</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 29,328	29,398	29,326	72	
Motor Vehicle Tax	568	591	627	(36)	
Recreational Vehicle Tax	40	33	36	(3)	
Delinquent Tax	74	55	88	(33)	
16/20 M Truck Tax			36	(36)	
In Lieu of Tax	49	50	12	38	
Total Cash Receipts / Revenue	<u>30,059</u>	<u>30,127</u>	<u>30,125</u>	<u>2</u>	
Expenditures and Transfers					
Agriculture					
Contractual Services	30,125	30,125	30,125		
Total Expenditures and Transfers	<u>30,125</u>	<u>30,125</u>	<u>30,125</u>		
Receipts Over (Under)					
Expenditures and Transfers	(66)	2			
Unencumbered Cash, Beginning	142	76			
Unencumbered Cash, Ending	<u>76</u>	<u>78</u>			

See accompanying notes to financial statements

Coffey County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 184,543	166,872	166,128	744
Motor Vehicle Tax	3,675	3,743	3,949	(206)
Recreational Vehicle Tax	257	210	227	(17)
Delinquent Tax	501	354	552	(198)
16/20 M Truck Tax			225	(225)
In Lieu of Tax	310	282	77	205
Total Taxes	<u>189,286</u>	<u>171,461</u>	<u>171,158</u>	<u>303</u>
Miscellaneous				
Other		235		235
Total Cash Receipts / Revenue	<u>189,286</u>	<u>171,696</u>	<u>171,158</u>	<u>538</u>
Expenditures and Transfers				
Economic Development				
Personal Services	95,227	97,214	102,000	4,786
Contractual Services	61,745	73,068	50,000	(23,068)
Commodities	1,942	1,081	5,600	4,519
Capital Outlay			1,000	1,000
Grant Contractual Services			38,400	38,400
Reimbursed Expense	(325)	(932)		932
Total Economic Development	<u>158,589</u>	<u>170,431</u>	<u>197,000</u>	<u>26,569</u>
Transfers				
Operating Transfers Out	14,564	14,468		(14,468)
Total Expenditures and Transfers	<u>173,153</u>	<u>184,899</u>	<u>197,000</u>	<u>12,101</u>
Receipts Over (Under)				
Expenditures and Transfers	16,133	(13,203)		
Unencumbered Cash, Beginning	<u>9,936</u>	<u>26,069</u>		
Unencumbered Cash, Ending	<u>26,069</u>	<u>12,866</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Economic Development Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 538	763
Industrial Loan Payments	48,298	52,175
Total Cash Receipts / Revenue	<u>48,836</u>	<u>52,938</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	48,836	52,938
Unencumbered Cash, Beginning	35,530	84,366
Unencumbered Cash, Ending	<u>84,366</u>	<u>137,304</u>

See accompanying notes to financial statements

Coffey County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,826,553	2,190,388	2,179,700	10,688
Motor Vehicle Tax	36,671	37,489	39,100	(1,611)
Recreational Vehicle Tax	2,492	2,098	2,243	(145)
Delinquent Tax	4,254	3,459	5,465	(2,006)
16/20 M Truck Tax			2,223	(2,223)
In Lieu of Tax	3,071	3,706	763	2,943
Total Taxes	<u>1,873,041</u>	<u>2,237,140</u>	<u>2,229,494</u>	<u>7,646</u>
Miscellaneous				
Other	7,144			
Total Cash Receipts / Revenue	<u>1,880,185</u>	<u>2,237,140</u>	<u>2,229,494</u>	<u>7,646</u>
Expenditures and Transfers				
General Government				
Health Insurance	927,467	1,099,281	1,132,750	33,469
KPERS	308,261	383,309	373,750	(9,559)
Social Security	417,909	422,452	506,000	83,548
Unemployment	7,678	25,621	20,000	(5,621)
Workmen's Compensation	180,942	159,365	379,500	220,135
Reimbursed Expense	(3,274)	(16,114)		16,114
Total Expenditures and Transfers	<u>1,838,983</u>	<u>2,073,914</u>	<u>2,412,000</u>	<u>338,086</u>
Receipts Over (Under)				
Expenditures and Transfers	41,202	163,226		
Unencumbered Cash, Beginning	<u>267,087</u>	<u>308,289</u>		
Unencumbered Cash, Ending	<u>308,289</u>	<u>471,515</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 129,534	128,279	127,669	610
Motor Vehicle Tax	2,470	2,601	2,772	(171)
Recreational Vehicle Tax	173	146	159	(13)
Delinquent Tax	330	243	388	(145)
16/20 M Truck Tax			158	(158)
In Lieu of Tax	218	217	54	163
Total Cash Receipts / Revenue	<u>132,725</u>	<u>131,486</u>	<u>131,200</u>	<u>286</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	132,512	131,200	131,200	
Total Expenditures and Transfers	<u>132,512</u>	<u>131,200</u>	<u>131,200</u>	
Receipts Over (Under)				
Expenditures and Transfers	213	286		
Unencumbered Cash, Beginning	621	834		
Unencumbered Cash, Ending	<u>834</u>	<u>1,120</u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 201,624	201,578	200,506	1,072
Motor Vehicle Tax	3,829	4,045	4,314	(269)
Recreational Vehicle Tax	269	226	248	(22)
Delinquent Tax	484	376	603	(227)
16/20 M Truck Tax			245	(245)
In Lieu of Tax	339	341	84	257
Total Taxes	<u>206,545</u>	<u>206,566</u>	<u>206,000</u>	<u>566</u>
Intergovernmental				
Federal Financial Assistance	47,995	19,525		19,525
State Grant	15,729	57,975		57,975
Federal and State Grants			65,000	(65,000)
Total Intergovernmental	<u>63,724</u>	<u>77,500</u>	<u>65,000</u>	<u>12,500</u>
Licenses, Fees, and Permits				
Service Fees	<u>48,718</u>	<u>133,669</u>	<u>133,233</u>	<u>436</u>
Miscellaneous				
Other	<u>4,803</u>			
Total Cash Receipts / Revenue	<u>323,790</u>	<u>417,735</u>	<u>404,233</u>	<u>13,502</u>
Expenditures and Transfers				
Health				
Personal Services	270,550	297,786	292,381	(5,405)
Contractual Services	39,436	31,921	41,950	10,029
Commodities	117,295	99,600	81,300	(18,300)
Capital Outlay	1,608	5,340		(5,340)
Reimbursed Expense	(96,000)	(9,106)		9,106
Total Health	<u>332,889</u>	<u>425,541</u>	<u>415,631</u>	<u>(9,910)</u>
Budget Credit			<u>12,500</u>	<u>12,500</u>
Total Expenditures and Transfers	<u>332,889</u>	<u>425,541</u>	<u>428,131</u>	<u>2,590</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,099)	(7,806)		
Unencumbered Cash, Beginning	<u>18,620</u>	<u>9,521</u>		
Unencumbered Cash, Ending	<u>9,521</u>	<u>1,715</u>		

Coffey County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	226,930	227,559	226,375	1,184
Motor Vehicle Tax		4,699	4,628	4,856	(228)
Recreational Vehicle Tax		333	259	279	(20)
Delinquent Tax		598	439	679	(240)
16/20 M Truck Tax				276	(276)
In Lieu of Tax		381	385	95	290
Total Cash Receipts / Revenue		<u>232,941</u>	<u>233,270</u>	<u>232,560</u>	<u>710</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		232,560	232,560	232,560	
Total Expenditures and Transfers		<u>232,560</u>	<u>232,560</u>	<u>232,560</u>	
Receipts Over (Under)					
Expenditures and Transfers		381	710		
Unencumbered Cash, Beginning		<u>1,242</u>	<u>1,623</u>		
Unencumbered Cash, Ending		<u>1,623</u>	<u>2,333</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Hospital Maintenance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	429,759	430,268	428,287	1,981
Motor Vehicle Tax		8,282	8,651	9,197	(546)
Recreational Vehicle Tax		580	484	528	(44)
Delinquent Tax		1,130	812	1,286	(474)
16/20 M Truck Tax				523	(523)
In Lieu of Tax		722	728	179	549
Total Cash Receipts / Revenue		<u>440,473</u>	<u>440,943</u>	<u>440,000</u>	<u>943</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>440,000</u>	<u>440,000</u>	<u>440,000</u>	
Total Expenditures and Transfers		<u>440,000</u>	<u>440,000</u>	<u>440,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		473	943		
Unencumbered Cash, Beginning		<u>2,077</u>	<u>2,550</u>		
Unencumbered Cash, Ending		<u>2,550</u>	<u>3,493</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 61,509	61,468	61,325	143
Motor Vehicle Tax	1,186	1,238	1,315	(77)
Recreational Vehicle Tax	83	69	75	(6)
Delinquent Tax	159	116	184	(68)
16/20 M Truck Tax			75	(75)
In Lieu of Tax	103	104	26	78
Total Cash Receipts / Revenue	<u>63,040</u>	<u>62,995</u>	<u>63,000</u>	<u>(5)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>63,000</u>	<u>63,000</u>	<u>63,000</u>	
Total Expenditures and Transfers	<u>63,000</u>	<u>63,000</u>	<u>63,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	40	(5)		
Unencumbered Cash, Beginning	(24)	16		
Unencumbered Cash, Ending	<u>16</u>	<u>11</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 153,979	153,859	153,277	582
Motor Vehicle Tax	2,963	3,099	3,295	(196)
Recreational Vehicle Tax	208	173	189	(16)
Delinquent Tax	404	291	461	(170)
16/20 M Truck Tax			187	(187)
In Lieu of Tax	259	260	64	196
Total Cash Receipts / Revenue	<u>157,813</u>	<u>157,682</u>	<u>157,473</u>	<u>209</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Total Expenditures and Transfers	<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	313	182		
Unencumbered Cash, Beginning	<u>742</u>	<u>1,055</u>		
Unencumbered Cash, Ending	<u>1,055</u>	<u>1,237</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 305,467	306,926	305,575	1,351	
Motor Vehicle Tax	5,496	6,066	6,537	(471)	
Recreational Vehicle Tax	383	340	375	(35)	
Delinquent Tax	721	560	914	(354)	
16/20 M Truck Tax			372	(372)	
In Lieu of Tax	514	519	128	391	
Total Taxes	<u>312,581</u>	<u>314,411</u>	<u>313,901</u>	<u>510</u>	
Miscellaneous					
Other	218				
Total Cash Receipts / Revenue	<u>312,799</u>	<u>314,411</u>	<u>313,901</u>	<u>510</u>	
Expenditures and Transfers					
Agriculture					
Personal Services	130,038	144,618	163,000	18,382	
Contractual Services	24,844	20,161	18,000	(2,161)	
Commodities	272,006	336,346	300,000	(36,346)	
Capital Outlay	180	3,170	6,300	3,130	
Reimbursed Expense	(179,736)	(190,664)	(170,000)	20,664	
Total Expenditures and Transfers	<u>247,332</u>	<u>313,631</u>	<u>317,300</u>	<u>3,669</u>	
Receipts Over (Under)					
Expenditures and Transfers	65,467	780			
Unencumbered Cash, Beginning	9,969	75,436			
Unencumbered Cash, Ending	<u>75,436</u>	<u>76,216</u>			

See accompanying notes to financial statements

Coffey County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,568,906	4,409,729	4,389,322	20,407
Motor Vehicle Tax	75,610	89,207	97,807	(8,600)
Recreational Vehicle Tax	5,271	4,996	5,611	(615)
Delinquent Tax	9,740	8,103	13,671	(5,568)
16/20 M Truck Tax			5,561	(5,561)
In Lieu of Tax	7,832	7,611	1,908	5,703
Total Taxes	<u>4,667,359</u>	<u>4,519,646</u>	<u>4,513,880</u>	<u>5,766</u>
Intergovernmental				
Special City & County Highway	414,206	437,701	451,330	(13,629)
Federal Financial Assistance	155,795	116,722		116,722
State Grant	75,773	15,563		15,563
Total Intergovernmental	<u>645,774</u>	<u>569,986</u>	<u>451,330</u>	<u>118,656</u>
Miscellaneous				
Other	1,453	4,168		4,168
Total Cash Receipts / Revenue	<u>5,314,586</u>	<u>5,093,800</u>	<u>4,965,210</u>	<u>128,590</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	1,943,040	1,917,707	1,960,000	42,293
Contractual Services	175,166	247,663	811,500	563,837
Commodities	1,957,322	2,182,526	2,177,100	(5,426)
Capital Outlay	157,590	42,188	173,000	130,812
Reimbursed Expense	(153,615)	(131,589)		131,589
Total Maintenance	<u>4,079,503</u>	<u>4,258,495</u>	<u>5,121,600</u>	<u>863,105</u>
Transfers				
Operating Transfers Out	<u>1,030,000</u>	<u>700,000</u>		(700,000)
Budget Credit			132,285	132,285
Total Expenditures and Transfers	<u>5,109,503</u>	<u>4,958,495</u>	<u>5,253,885</u>	<u>295,390</u>
Receipts Over (Under)				
Expenditures and Transfers	205,083	135,305		
Unencumbered Cash, Beginning	<u>328,074</u>	<u>533,157</u>		
Unencumbered Cash, Ending	<u>533,157</u>	<u>668,462</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	783,318	759,967	759,217	750
Motor Vehicle Tax		14,612	15,601	16,704	(1,103)
Recreational Vehicle Tax		1,030	876	962	(86)
Delinquent Tax		1,879	1,465	2,958	(1,493)
16/20 M Truck Tax				989	(989)
In Lieu of Tax		1,151	1,130		1,130
Total Cash Receipts / Revenue		<u>801,990</u>	<u>779,039</u>	<u>780,830</u>	<u>(1,791)</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>812,612</u>	<u>777,530</u>	<u>780,830</u>	<u>3,300</u>
Total Expenditures and Transfers		<u>812,612</u>	<u>777,530</u>	<u>780,830</u>	<u>3,300</u>
Receipts Over (Under)					
Expenditures and Transfers	(10,622)	1,509		
Unencumbered Cash, Beginning		<u>13,054</u>	<u>2,432</u>		
Unencumbered Cash, Ending		<u>2,432</u>	<u>3,941</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	383		383
Intergovernmental				
Local Alcoholic Liquor Tax	784	2,178	2,000	178
Total Cash Receipts / Revenue	<u>784</u>	<u>2,561</u>	<u>2,000</u>	<u>561</u>
Expenditures and Transfers				
Health				
Contractual Services	300	1,070	18,083	17,013
Commodities		1,770		(1,770)
Total Expenditures and Transfers	<u>300</u>	<u>2,840</u>	<u>18,083</u>	<u>15,243</u>
Receipts Over (Under)				
Expenditures and Transfers	484	(279)		
Unencumbered Cash, Beginning	<u>14,083</u>	<u>14,567</u>		
Unencumbered Cash, Ending	<u>14,567</u>	<u>14,288</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	579,892	567,083	564,203	2,880
Motor Vehicle Tax		13,090	12,075	12,404	(329)
Recreational Vehicle Tax		927	676	712	(36)
Delinquent Tax		1,759	1,176	1,734	(558)
16/20 M Truck Tax				705	(705)
In Lieu of Tax		974	959	242	717
Total Cash Receipts / Revenue		<u>596,642</u>	<u>581,969</u>	<u>580,000</u>	<u>1,969</u>
Expenditures and Transfers					
Public Works					
Personal Services		275,125	260,761	350,000	89,239
Contractual Services		19,884	102,683	150,200	47,517
Commodities		56,411	65,213	303,500	238,287
Capital Outlay			3,120	21,000	17,880
Reimbursed Expense			(3,034)		3,034
Total Expenditures and Transfers		<u>351,420</u>	<u>428,743</u>	<u>824,700</u>	<u>395,957</u>
Receipts Over (Under)					
Expenditures and Transfers		245,222	153,226		
Unencumbered Cash, Beginning		<u>482,910</u>	<u>728,132</u>		
Unencumbered Cash, Ending		<u>728,132</u>	<u>881,358</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$		200	
Intergovernmental				
Local Alcoholic Liquor Tax		410	1,139	2,000
Total Cash Receipts / Revenue		<u>410</u>	<u>1,339</u>	<u>2,000</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services				4,868
Commodities		500		
Total Expenditures and Transfers		<u>500</u>		<u>4,868</u>
Receipts Over (Under)				
Expenditures and Transfers	(90)	1,339	
Unencumbered Cash, Beginning		<u>1,368</u>	<u>1,278</u>	
Unencumbered Cash, Ending		<u>1,278</u>	<u>2,617</u>	

See accompanying notes to financial statements

Coffey County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$ 13,419	15,108	17,000	(1,892)
Total Cash Receipts / Revenue	<u>13,419</u>	<u>15,108</u>	<u>17,000</u>	<u>(1,892)</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	<u>17,853</u>	<u>15,108</u>	<u>19,000</u>	<u>3,892</u>
Total Expenditures and Transfers	<u>17,853</u>	<u>15,108</u>	<u>19,000</u>	<u>3,892</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,434)			
Unencumbered Cash, Beginning	<u>4,434</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

See accompanying notes to financial statements

Coffey County, Kansas
Special Capital Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 624,564	437,468
Total Cash Receipts / Revenue	<u>624,564</u>	<u>437,468</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>613,121</u>	<u>3,459</u>
Total Expenditures and Transfers	<u>613,121</u>	<u>3,459</u>
Receipts Over (Under)		
Expenditures and Transfers	11,443	434,009
Unencumbered Cash, Beginning	<u>1,235,393</u>	<u>1,246,836</u>
Unencumbered Cash, Ending	<u><u>1,246,836</u></u>	<u><u>1,680,845</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Taxes		
Other	\$	2,663
Intergovernmental		
Federal Financial Assistance		106,836
Transfers		
Operating Transfers In	815,710	233,416
Miscellaneous		
Reimbursed Expense		282,826
Total Cash Receipts / Revenue	815,710	625,741
Expenditures and Transfers		
Equipment		
General Government	542,313	926,561
Total Expenditures and Transfers	542,313	926,561
Receipts Over (Under)		
Expenditures and Transfers	273,397	(300,820)
Unencumbered Cash, Beginning	1,448,761	1,722,158
Unencumbered Cash, Ending	1,722,158	1,421,338

See accompanying notes to financial statements

Coffey County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Agriculture				
Capital Outlay			11,015	211,000
Total Expenditures and Transfers			11,015	211,000
Receipts Over (Under)				
Expenditures and Transfers			(11,015)	
Unencumbered Cash, Beginning		171,414	171,414	
Unencumbered Cash, Ending		171,414	160,399	

See accompanying notes to financial statements

Coffey County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 900,000	700,001
Miscellaneous		
Reimbursed Expense		45,787
Total Cash Receipts / Revenue	<u>900,000</u>	<u>745,788</u>
Expenditures and Transfers		
Public Works		
Contractual Services	463,448	299,855
Commodities		91,837
Total Expenditures and Transfers	<u>463,448</u>	<u>391,692</u>
Receipts Over (Under)		
Expenditures and Transfers	436,552	354,096
Unencumbered Cash, Beginning	<u>1,001,741</u>	<u>1,438,293</u>
Unencumbered Cash, Ending	<u><u>1,438,293</u></u>	<u><u>1,792,389</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Coffey County Lake Operations Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 1,180	
Miscellaneous		
Donations	99,999	
Total Cash Receipts / Revenue	101,179	
Expenditures and Transfers		
Culture and Recreation		
Personal Services	90,197	
Contractual Services	633	
Commodities	1,454	
Employee Benefits	190	
Total Expenditures and Transfers	92,474	
Receipts Over (Under)		
Expenditures and Transfers	8,705	
Unencumbered Cash, Beginning	(9,024)	
Prior Year Encumbr. Cancelled	319	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Coffey County, Kansas
GIS Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	61,600
Transfers		
Operating Transfers In	41,018	10,000
Total Cash Receipts / Revenue	<u>41,018</u>	<u>71,600</u>
Expenditures and Transfers		
General Government		
Contractual Services	26,214	22,161
Commodities	2,198	3,071
Capital Outlay	895	54,527
Total Expenditures and Transfers	<u>29,307</u>	<u>79,759</u>
Receipts Over (Under)		
Expenditures and Transfers	11,711	(8,159)
Unencumbered Cash, Beginning	<u>304,021</u>	<u>315,732</u>
Unencumbered Cash, Ending	<u><u>315,732</u></u>	<u><u>307,573</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Technology Office Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 152,499	90,001
Total Cash Receipts / Revenue	<u>152,499</u>	<u>90,001</u>
Expenditures and Transfers		
General Government		
Contractual Services	5,374	4,328
Commodities	370	51
Capital Outlay	<u>94,613</u>	<u>1,805</u>
Total Expenditures and Transfers	<u>100,357</u>	<u>6,184</u>
Receipts Over (Under)		
Expenditures and Transfers	52,142	83,817
Unencumbered Cash, Beginning	<u>313,600</u>	<u>365,742</u>
Unencumbered Cash, Ending	<u><u>365,742</u></u>	<u><u>449,559</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Coffey County RWD Infrastructure Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 117,049	161,166
Total Cash Receipts / Revenue	<u>117,049</u>	<u>161,166</u>
Expenditures and Transfers		
Capital Expenditures		
Capital Outlay	<u>160,415</u>	252
Total Expenditures and Transfers	<u>160,415</u>	<u>252</u>
Receipts Over (Under)		
Expenditures and Transfers	(43,366)	160,914
Unencumbered Cash, Beginning	<u>484,128</u>	<u>440,762</u>
Unencumbered Cash, Ending	<u><u>440,762</u></u>	<u><u>601,676</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Community Improvement Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 240,987	239,372
Total Cash Receipts / Revenue	<u>240,987</u>	<u>239,372</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>79,077</u>	
Total Expenditures and Transfers	<u>79,077</u>	
Receipts Over (Under)		
Expenditures and Transfers	161,910	239,372
Unencumbered Cash, Beginning	<u>555,757</u>	<u>717,667</u>
Unencumbered Cash, Ending	<u><u>717,667</u></u>	<u><u>957,039</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	119		119
Licenses, Fees, and Permits				
Emergency Telephone Tax	29,559	30,537	30,000	537
Use of Money and Property				
Interest on Investments	56	149		149
Total Cash Receipts / Revenue	29,615	30,805	30,000	805
Expenditures and Transfers				
Public Safety				
Contractual Services	11,791	14,679		(14,679)
Commodities	438			
Capital Outlay			59,000	59,000
Reimbursed Expense		(286)		286
Total Expenditures and Transfers	12,229	14,393	59,000	44,607
Receipts Over (Under)				
Expenditures and Transfers	17,386	16,412		
Unencumbered Cash, Beginning	4,157	21,543		
Unencumbered Cash, Ending	21,543	37,955		

See accompanying notes to financial statements

Coffey County, Kansas
Emergency Telephone Service - Wireless Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 18,082	15,283	30,000	(14,717)
Use of Money and Property				
Emergency Telephone Tax		3,280		3,280
Interest on Investments	37	3		3
Total Use of Money and Property	37	3,283		3,283
Total Cash Receipts / Revenue	18,119	18,566	30,000	(11,434)
Expenditures and Transfers				
Public Safety				
Contractual Services	27,484	23,047		(23,047)
Capital Outlay			60,000	60,000
Reimbursed Expense		(2,007)		2,007
Total Expenditures and Transfers	27,484	21,040	60,000	38,960
Receipts Over (Under)				
Expenditures and Transfers	(9,365)	(2,474)		
Unencumbered Cash, Beginning	12,825	3,460		
Unencumbered Cash, Ending	3,460	986		

See accompanying notes to financial statements

Coffey County, Kansas
Fair Board Phase II Construction Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Transfers		
Residual Equity Transfer Out		452
Total Expenditures and Transfers		452
Receipts Over (Under)		
Expenditures and Transfers		(452)
Unencumbered Cash, Beginning	452	452
Unencumbered Cash, Ending	452	

See accompanying notes to financial statements

Coffey County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 160,340	156,460	225,000	(68,540)
Landfill Fees	1,485			
Total Licenses, Fees, and Permits	<u>161,825</u>	<u>156,460</u>	<u>225,000</u>	<u>(68,540)</u>
Miscellaneous				
Sale of Surplus Property		25,713		25,713
Other	2,085	60		60
Total Miscellaneous	<u>2,085</u>	<u>25,773</u>		<u>25,773</u>
Total Cash Receipts / Revenue	<u>163,910</u>	<u>182,233</u>	<u>225,000</u>	<u>(42,767)</u>
Expenditures and Transfers				
Sanitation				
Personal Services	125,449	134,699	125,000	(9,699)
Contractual Services	28,290	20,641	47,700	27,059
Commodities	40,557	36,569	62,700	26,131
Capital Outlay	1,937	5,007	72,000	66,993
Reimbursed Expense	(25)			
Total Expenditures and Transfers	<u>196,208</u>	<u>196,916</u>	<u>307,400</u>	<u>110,484</u>
Receipts Over (Under)				
Expenditures and Transfers	(32,298)	(14,683)		
Unencumbered Cash, Beginning	<u>176,425</u>	<u>144,127</u>		
Unencumbered Cash, Ending	<u>144,127</u>	<u>129,444</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Jacob's Creek Sewer District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 10,210	4,664		4,664
Licenses, Fees, and Permits				
Service Fees	10,767	8,603	20,000	(11,397)
Total Cash Receipts / Revenue	<u>20,977</u>	<u>13,267</u>	<u>20,000</u>	<u>(6,733)</u>
Expenditures and Transfers				
Sanitation				
Contractual Services	4,504	3,895	187,900	184,005
Commodities		448		(448)
Total Expenditures and Transfers	<u>4,504</u>	<u>4,343</u>	<u>187,900</u>	<u>183,557</u>
Receipts Over (Under)				
Expenditures and Transfers	16,473	8,924		
Unencumbered Cash, Beginning	<u>167,922</u>	<u>184,395</u>		
Unencumbered Cash, Ending	<u>184,395</u>	<u>193,319</u>		

See accompanying notes to financial statements

Coffey County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 88,558	87,768
Total Cash Receipts / Revenue	<u>88,558</u>	<u>87,768</u>
Expenditures and Transfers		
General Government		
Contractual Services	139	341
Commodities	2,034	1,280
Capital Outlay	549	288
Total General Government	<u>2,722</u>	<u>1,909</u>
Transfers		
Operating Transfers Out	85,749	85,836
Total Expenditures and Transfers	<u>88,471</u>	<u>87,745</u>
Receipts Over (Under)		
Expenditures and Transfers	87	23
Unencumbered Cash, Beginning	85,749	85,836
Unencumbered Cash, Ending	<u>85,836</u>	<u>85,859</u>

See accompanying notes to financial statements

Coffey County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,744	2,721
Total Cash Receipts / Revenue	<u>2,744</u>	<u>2,721</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>2,145</u>	<u>1,861</u>
Total Expenditures and Transfers	<u>2,145</u>	<u>1,861</u>
Receipts Over (Under)		
Expenditures and Transfers	599	860
Unencumbered Cash, Beginning	<u>2,092</u>	<u>2,691</u>
Unencumbered Cash, Ending	<u><u>2,691</u></u>	<u><u>3,551</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 301	16,109
Other	<u>2,002</u>	<u> </u>
Total Cash Receipts / Revenue	<u>2,303</u>	<u>16,109</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	4,304	4,334
Commodities	16,283	9,521
Capital Outlay		3,616
Reimbursed Expense	(760)	(3,200)
Total Expenditures and Transfers	<u>19,827</u>	<u>14,271</u>
Receipts Over (Under)		
Expenditures and Transfers	(17,524)	1,838
Unencumbered Cash, Beginning	<u>48,413</u>	<u>30,889</u>
Unencumbered Cash, Ending	<u><u>30,889</u></u>	<u><u>32,727</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 12,590	13,374
Use of Money and Property		
Interest on Investments	179	162
Total Cash Receipts / Revenue	<u>12,769</u>	<u>13,536</u>
Expenditures and Transfers		
General Government		
Contractual Services	2,015	5,373
Commodities	2,050	
Capital Outlay	4,395	2,350
Total Expenditures and Transfers	<u>8,460</u>	<u>7,723</u>
Receipts Over (Under)		
Expenditures and Transfers	4,309	5,813
Unencumbered Cash, Beginning	<u>35,548</u>	<u>39,857</u>
Unencumbered Cash, Ending	<u><u>39,857</u></u>	<u><u>45,670</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	707	707
Unencumbered Cash, Ending	<u>707</u>	<u>707</u>

See accompanying notes to financial statements

Coffey County, Kansas
Prosecuting Attorney Check Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 686	570
Miscellaneous		
Other	110	20
Total Cash Receipts / Revenue	<u>796</u>	<u>590</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	796	590
Unencumbered Cash, Beginning	<u>2,735</u>	<u>3,531</u>
Unencumbered Cash, Ending	<u><u>3,531</u></u>	<u><u>4,121</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Sheriff's Special Donations Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 966	1,104
Total Cash Receipts / Revenue	<u>966</u>	<u>1,104</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		581
Total Expenditures and Transfers		<u>581</u>
Receipts Over (Under)		
Expenditures and Transfers	966	523
Unencumbered Cash, Beginning	<u>2,978</u>	<u>3,944</u>
Unencumbered Cash, Ending	<u><u>3,944</u></u>	<u><u>4,467</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Community Development Block Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Industrial Loan Payments	\$ 56,553	68,381
Total Cash Receipts / Revenue	<u>56,553</u>	<u>68,381</u>
Expenditures and Transfers		
Economic Development		
Return of Loan Funds to State	62,723	68,381
Total Expenditures and Transfers	<u>62,723</u>	<u>68,381</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,170)	
Unencumbered Cash, Beginning	6,170	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Emergency Planning Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	6,785
Emergency Preparedness Grant	33,372	22,447
Total Cash Receipts / Revenue	<u>33,372</u>	<u>29,232</u>
Expenditures and Transfers		
Public Safety		
Personal Services	16,897	
Contractual Services	17,002	34,609
Commodities	5,281	
Total Expenditures and Transfers	<u>39,180</u>	<u>34,609</u>
Receipts Over (Under)		
Expenditures and Transfers	(5,808)	(5,377)
Unencumbered Cash, Beginning	49,711	64,449
Beginning Balance Adjustment	<u>20,546</u>	
Unencumbered Cash, Ending	<u>64,449</u>	<u>59,072</u>

See accompanying notes to financial statements

Coffey County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 51,945	30,783
Total Cash Receipts / Revenue	<u>51,945</u>	<u>30,783</u>
Expenditures and Transfers		
General Government		
Personal Services		35,275
Contractual Services	40,421	1,711
Commodities	3,245	3,485
Capital Outlay	5,827	
Total Expenditures and Transfers	<u>49,493</u>	<u>40,471</u>
Receipts Over (Under)		
Expenditures and Transfers	2,452	(9,688)
Unencumbered Cash, Beginning	<u>61,763</u>	<u>64,215</u>
Unencumbered Cash, Ending	<u><u>64,215</u></u>	<u><u>54,527</u></u>

See accompanying notes to financial statements

Coffey County, Kansas
Other Grants Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Industrial Loan Payments	\$ 1,429	1,429
Total Cash Receipts / Revenue	<u>1,429</u>	<u>1,429</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	<u>1,429</u>	<u>1,429</u>
Total Expenditures and Transfers	<u>1,429</u>	<u>1,429</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:		0	0	
Burlington City - Elmwood Sewer	\$	276	276	
Burlington City Sewer Impr.		322	322	
Burlington City Pioneer Meadows		2,983	2,983	
Burlington City - NW Waterline		1,934	1,934	
Burlington City General		515,730	515,730	
Burlington City Bond		114,515	114,515	
Burlington City Industrial Levy		57	57	
		2,351	2,351	
Burlington City - Curb & Gutter 01		5,063	5,063	
Burlington City Special Liability		2,735	2,735	
Burlington City Cemetery		12,334	12,334	
Burlington City 1995 Sewer Extension		7,291	7,291	
Gridley City General		68,292	68,292	
Gridley City Capital Improvement		2,440	2,440	
Lebo City General		127,430	127,430	
Lebo City Employee Benefits		21,172	21,172	
Lebo City Law Enforcement		4,890	4,890	
Lebo City Special Liability		2,454	2,454	
Lebo City Delinquent Utility		950	950	
		956	956	
Leroy City General		113,161	113,161	
Leroy City Special Liability		10,274	10,274	
Waverly City General		123,342	123,342	
		12,889	12,889	
		141,644	141,644	
New Strawn Bond and Interest		11,808	11,808	
New Strawn Infrastructure		8,129	8,129	
Subtotal Cities		<u>1,315,422</u>	<u>1,315,422</u>	
		0	0	
Townships:		0	0	
Avon Township General		169	169	
Avon Township Cemetery		2,974	2,974	
Burlington Township General		610	610	
Burlington Township Cemetery		1,984	1,984	
Key West Township General		548	548	
Key West Township Cemetery		2,711	2,711	
Leroy Township General		1,381	1,381	
Liberty Township General		324	324	
Liberty Township Cemetery		755	755	
Lincoln Township General		2,043	2,043	
Lincoln Township Cemetery		9,242	9,242	
Neosho Township General		332	332	
Neosho Township Cemetery		5,442	5,442	
Pleasant Township General		519	519	
Pottawatomie Township General		1,001	1,001	
Pottawatomie Township Cemetery		2,385	2,385	
Rock Creek Township General		2,339	2,339	
Rock Creek Township Cemetery		11,511	11,511	
Spring Creek Township General		478	478	

See accompanying notes to financial statements

Coffey County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Spring Creek Township Cemetery		1,428	1,428	
Star Township General		1,089	1,089	
Star Township Cemetery		2,174	2,174	
Subtotal Townships		<u>51,439</u>	<u>51,439</u>	
		0	0	
Schools:		0	0	
USD No. 243 General		403,526	403,526	
USD No. 243 Bond and Interest		253,226	253,226	
USD No. 243 Supplemental General		508,008	508,008	
USD No. 244 General		6,754,675	6,754,675	
USD No. 244 Capital Outlay		1,383,490	1,383,490	
USD No. 244 Recreation		519,242	519,242	
USD No. 244 Recreation Employee Benefits		58,842	58,842	
USD No. 244 Supplemental General		2,047,483	2,047,483	
USD No. 245 General		298,666	298,666	
USD No. 245 Capital Outlay		71,115	71,115	
USD No. 245 Supplemental General		372,515	372,515	
USD No. 252 General		23,178	23,178	
USD No. 252 Capital Outlay		7,678	7,678	
USD No. 252 Bond and Interest		25,304	25,304	
USD No. 252 Supplemental General		29,052	29,052	
USD No. 252 Recreation		1,295	1,295	
USD No. 365 General		19,594	19,594	
USD No. 365 Capital Outlay		4,669	4,669	
USD No. 365 Bond and Interest		8,826	8,826	
USD No. 365 Supplemental General		22,698	22,698	
Subtotal Schools		<u>12,813,082</u>	<u>12,813,082</u>	
		0	0	
Cemeteries:		0	0	
Altamont		1,919	1,919	
Bowman-Adgate		7,808	7,808	
Logan		4,428	4,428	
Stringtown		5,462	5,462	
Pleasant Hill		2,470	2,470	
Pleasant Township		6,789	6,789	
Pleasant View	4	5,828	5,832	
Hall Summit		1,143	1,143	
Teachout		2,529	2,529	
Subtotal Cemeteries	<u>4</u>	<u>38,376</u>	<u>38,380</u>	
		0	0	
Rural Fire Districts:		0	0	
Joint No. 5 Lyon County Fire		7,137	7,137	
Subtotal Rural Fire Districts		<u>7,137</u>	<u>7,137</u>	
		0	0	
Watershed Districts:		0	0	
Lakeview Drainage District	(2,304)	(2,099	0	(205)
Joint No. #24 Upper Verdigris		234	234	
Frog Creek Joint No. 19	16	5,088	5,092	12

See accompanying notes to financial statements

Coffey County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Big Creek Joint No. 48		16,644	16,627	17
Joint No. 90 Pottawatomie		3,636	3,636	
Long Scott Creek		36,785	36,785	
Subtotal Watershed Districts	(2,288)	(64,486)	62,374	(176)
Total Subdivisions	(2,284)	(14,289,942)	14,287,834	(176)
		0	0	
State Funds:		0	0	
State Educational Building		391,998	391,998	
State Institutional Building		195,999	195,999	
Total State Funds		587,997	587,997	
		0	0	
Other Agency Funds:		0	0	
Payroll Clearing		8,763,058	8,763,058	
Motor Vehicle Licenses	105	649,513	649,633	(15)
Driver License Fees		33,768	32,965	803
Game Licenses	1,417	12,723	12,929	1,211
Secretary of State Fees		280	280	
Cereal Malt Beverage Licenses	(25)	75	25	25
Heritage Trust	546	3,185	2,937	794
Unclaimed Money	2,883	85	0	2,968
Cash Bond Deposits	41,864	167	0	42,031
Sales Tax	15,728	325,741	318,892	22,577
Drug Forfeitures Pending	13,123	0	8,618	4,505
Treasurer's Holding Account	6,223	13,281	13,141	6,363
Total Other Agency Funds	81,864	9,801,876	9,802,478	81,262
		0	0	
Distributable Funds:		0	0	
Current Tax	17,889,925	34,446,584	34,290,015	18,046,494
Delinquent Tax	66,207	97,148	86,170	77,185
Motor Vehicle Tax	155,110	744,005	725,263	173,852
Recreational Vehicle Tax	8,101	39,099	39,316	7,884
Mineral Production Tax	944	6,286	4,223	3,007
Local Alcoholic Liquor	2,005	826	2,831	
In Lieu of Tax	62,410	65,333	63,910	63,833
Total Distributable Funds	18,184,702	35,399,281	35,211,728	18,372,255
		0	0	
Total Agency Funds	18,264,282	60,079,096	59,890,037	18,453,341

See accompanying notes to financial statements

County of Coffey, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 1 of 2

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>
<u>General Obligation Bonds:</u>									
None									
<u>Certificates of Participation</u>									
None									-
<u>Compensated Absences:</u>									
Vacation Pay Maximum Potential Liability					216,333			15,373	231,706
Sick Leave Maximum Potential Liability					515,064			(4,411)	510,653
<u>Landfill Closure and Post Closure Care:</u>									
Solid Waste Landfill					2,352,260			-	2,352,260
Total Long-Term Debt					<u>3,083,657</u>	<u>-</u>	<u>-</u>	<u>10,962</u>	<u>3,094,619</u>

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by the Kansas statutes which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments made during 2010.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Economic Development Loan Fund
Industrial Park Maintenance Reserve Fund
Special Capital Improvement Fund
Special Equipment Reserve Fund
Special Highway Fund
Rural Water Assistance Reserve Fund
GIS Reserve Fund
Technology Office Reserve Fund
Coffey County RWD Infrastructure Fund
Community Improvement Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

Deposits and Investments

As of December 31, 2010 the county held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2010, the County's carrying amount of deposits was \$29,851,771 and the bank balance was \$30,454,513. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$775,110 was covered by federal depository insurance, \$11,000,000 was covered by CDARS, and \$18,679,403 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a maximum of 30 days vacation time and no limit on accumulated days sick pay. Policies provide for payment to be made for vacation days earned in excess of 30 and for unused vacation days upon employment termination. Policies provide for payment of accumulated sick pay on date of employment termination. The costs of accumulated vacation and sick pay are not recorded at the time the benefits are accumulated.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No Violations.

Compliance with Kansas Budget Law

No Violations.

Compliance with Kansas Depository Security Law

No Violations.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2010, in accordance with K.S.A. 75-1120(a).

Economic Development Program

During 1987, the County established the Coffey County Economic Development Program. Under this program, grants, leases and loans are made to various small companies in the County to promote the creation of jobs and economic development. A summary of the Economic Development Program transactions are as follows:

Summary of:	Due or Outstanding 1/1/2010	Funds Advanced / Charges	Principal / Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12/31/2010
Loans Receivable	\$ 370,127	0	109,235	18,022	242,870

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2010 was 6.54%. The County employer contributions for the years ending December 31, 2010, 2009 and 2008 were \$394,718, \$351,208, and \$310,963,1 respectively, equal to the statutory required contributions for each year.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. The Coffey County assessed valuation as of July 1, 2010 was \$388,717,002. There was no outstanding debt as of December 31, 2010. The resulting legal debt margin was \$11,661,510. This debt limit calculation does not include valuation of motor vehicles.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 85,836
General Fund	Special Equipment Reserve Fund	233,416
General Fund	Special Capital Improvement Fund	437,468
General Fund	GIS Reserve	10,000
General Fund	Technology Office Reserve	90,000
General Fund	Community Improvement Reserve	239,372
General Fund	Coffey County RWD Infrastructure Fund	161,166
Road and Bridge Fund	Special Highway Fund	700,000

Note 4 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$1,305,198 and estimated cost for providing the cover of the landfill is \$1,047,062 for a total closure and postclosure cost of \$2,352,260. Engineering estimates place the total capacity of the landfill at 1,050,000 cubic yards, and previously used capacity is estimated at 222,500 cubic yards (21.2%). The remaining 827,500 cubic yards (78.8%) of unused capacity has an estimated useful life of 55 years. These amounts are based on what it would cost to perform all closure and postclosure care in 2010. The County expects to close the landfill in the year 2045. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$465,747 would have been recognized based on 21.2 percent of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$1,853,581.

As of December 31, 2010 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issuance of bonds or both.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2010

Note 5 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 Economic Dependency

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 82.5% of the County's total valuation during 2010.

Note 7 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 21,335,635
Plus Non Budgeted Funds:	
Capital Improvement Reserve	3,459
Special Equipment Reserve	926,561
Special Highway	391,692
GIS Reserve Fund	79,759
Technology Office Reserve	6,184
Coffey Co. RWD Infrastructure	252
Fair Board Construction	452
Special Auto Fund	87,745
Prosecuting Attorney Training Fund	1,861
Special Law Enforcement Trust Fund	14,271
Register of Deeds Technology Fund	7,723
Emergency Planning Grant Fund	34,609
Community Development Block Grant	68,381
Other Grants	2,010
Diversion Fees Fund	40,471
Total Expenditures per Statement 1	<u>23,001,065</u>

Note 8 Federal Financial Assistance

During 2010, the County expended federal assistance from the following programs:

Federal Reservoir – In Lieu of Tax	\$ 63,910
FEMA Public Assistance Grant (flood)	181,598
COPS Grant (radio equipment)	116,231
Bio-Terrorism	34,152
Child Care	3,783
Preventative Health	800
MCH	3,282
Disease Prevention	5,065
Family Planning	3,333
Total	<u>412,154</u>

County of Coffey, Kansas
Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	34,377,827
Add: Supplemental Tax Roll		69,732
Deduct: Taxes Abated		<u>(47,266)</u>
Tax Roll as Adjusted		<u><u>34,400,293</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections		34,259,407
Uncollected:		
Personal Property	24,073	
Real Estate	<u>116,813</u>	
Total Uncollected		<u>140,886</u>
Net Tax Roll		<u><u>34,400,293</u></u>

County of Coffey, Kansas
Angie Kirchner, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 4)

Balance - January 1 \$

Receipts:

Fish and Game Licenses	12,723
Fish and Game Fees	623
Courthouse General Reimbursed Expense	<u>497</u>

Total Receipts 13,843

Disbursements:

Paid to County Treasurer	<u>13,843</u>
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Balance - December 31 0

County of Coffey, Kansas
Gwen Birk, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 3)

Balance - January 1	\$	0
<u>Receipts:</u>		
Mortgage Registration Fees	73,153	
Recording and Filing Fees	20,911	
Technology Fees	13,358	
Heritage Trust Fees	2,926	
Copy Fees and Miscellaneous	<u>7,102</u>	
Total Receipts		117,450
<u>Disbursements:</u>		
Paid to County Treasurer:		
General Fund	101,166	
Heritage Trust Fund	2,926	
Register of Deeds Technology Fund	<u>13,358</u>	<u>117,450</u>
Balance - December 31		<u><u>0</u></u>

County of Coffey, Kansas
Debbie Poiré, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 2 of 3)

Balance - January 1	\$	114,728
<u>Receipts:</u>		
State Clerk Fees	131,630	
LETC Fees	20,462	
IDS	693	
Criminal Probation Fee	938	
Drivers License Reinstatement Fees	6,547	
Indigent Defense Fee (BIDS)	1,541	
Checking Account Interest	103	
Fines	127,216	
Marriage License	2,832	
KBI DNA Database Fee	500	
County Clerk Fees	5,092	
Prosecuting Attorney Training Fund	2,728	
Juvenile Supervision Fee	50	
Attorney Fees - County Reimbursement	2,815	
Worthless Check Fees	580	
Diversion Fees	30,157	
Drug and Alcohol Testing	504	
Miscellaneous Fees	4,545	
Finger Print Fees	6,689	
Juvenile Diversion Fees	691	
Law Library Fees	8,190	
Attorney Fees - State	14,385	
KBI Lab Fees	1,574	
Bonds	30,327	
Restitution	42,291	
Garnishment	532	
Overage Refund	881	
Unapplied Receipts	43,031	
County Forfeiture	3,400	
IDS Forfeiture	2,550	
State Forfeiture	2,550	
Judicial Branch Surcharge	36,836	
Total Receipts		532,860
<u>Disbursements:</u>		
State Clerk Fees	131,630	
LETC Fees	20,462	
IDS	693	
Criminal Probation Fee	938	
Drivers License Reinstatement Fees	6,548	
Indigent Defense Fee (BIDS)	1,541	
Checking Account Interest	133	
Fines	127,216	
Marriage License	2,832	
KBI DNA Database Fee	500	
County Clerk Fees	5,092	
Prosecuting Attorney Training Fund	2,728	
Juvenile Supervision Fee	50	
Attorney Fees - County Reimbursement	2,815	
Witness Fees		
Worthless Check Fees	580	
Diversion Fees	30,157	
Drug and Alcohol Testing	504	
Miscellaneous Fees	4,575	
Finger Print Fees	6,689	
Juvenile Diversion Fees	691	
Law Library Fees	8,191	
ADSAP Fees		
Attorney Fees - State	14,385	
KBI Lab Fees	1,574	
Bonds	23,644	
Restitution	41,694	
Garnishment	112,232	
Overage Refund	881	
Unapplied Receipts	41,147	
Judgments, Sale Proceeds, and Other		
County Forfeiture	3,400	
IDS Forfeiture	2,550	
State Forfeiture	2,550	
Judicial Branch Surcharge	36,836	
Total Disbursements		635,458
Balance - December 31		12,130
Composition of Ending Balance:		
Demand Deposit, Farmers State Bank, Aliceville, Kansas		12,130

County of Coffey, Kansas
Randy Rogers, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 3 of 3)

Sheriff Fee Account

Balance - January 1	\$	9,541
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Receipts:

Sheriff Fees	8,519	
Drivers License Checks	420	
Delinquent Tax Warrants and Interest	40,697	
Special Law Enforcement Trust Fund	1,098	
Commissary/Inmate Account	20,352	
Other	54	

Total Receipts	71,140
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Disbursements:

<u>To County Treasurer:</u>		
Sheriff Fees	8,519	
Delinquent Tax Warrants and Interest	40,697	
Contingency	1,075	
Special Law Enforcement Trust Fund	1,098	
Special Law Enforcement Trust Fund		
Commissary		

Due to Others:

Commissary Purchases	20,180	
Other		
Department of Revenue - Drivers License Checks	420	

Total Disbursements	71,989
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Balance - December 31	8,692
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Composition of Cash:

Demand Deposit, First National Bank of Kansas, Burlington, Kansas	\$	6,718
Cash on Hand		1,974
Total		8,692